

LEGISLATURE OF NEBRASKA
NINETY-SIXTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1063

Introduced by Bourne, 8; Hilgert, 7; Suttle, 10

Read first time January 6, 2000

Committee: Revenue

A BILL

- 1 FOR AN ACT relating to homestead exemptions; to amend sections
- 2 77-3510 and 77-3512, Revised Statutes Supplement, 1998;
- 3 to change an application date; to harmonize provisions;
- 4 and to repeal the original sections.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 77-3510, Revised Statutes Supplement,
2 1998, is amended to read:

3 77-3510. On or before ~~April~~ February 1 of each year, the
4 Tax Commissioner shall prescribe forms to be used by all claimants
5 for homestead exemption or for transfer of homestead exemption.
6 Such forms shall contain provisions for the showing of all
7 information which the Tax Commissioner may deem necessary to (1)
8 enable the county officials and the Tax Commissioner to determine
9 whether each claim for exemption under sections 77-3507 to 77-3509
10 should be allowed and (2) enable the county assessor to determine
11 whether each claim for transfer of homestead exemption pursuant to
12 section 77-3509.01 should be allowed. It shall be the duty of the
13 county assessor of each county in this state to furnish such forms,
14 upon request, to each person desiring to make application for
15 homestead exemption or for transfer of homestead exemption. The
16 forms so prescribed shall be used uniformly throughout the state,
17 and no application for exemption or for transfer of homestead
18 exemption shall be allowed unless the applicant uses the prescribed
19 form in making an application. The forms shall require the
20 attachment of an income statement as prescribed by the Tax
21 Commissioner fully accounting for all household income. The
22 application and information contained on any attachments to the
23 application shall be confidential and available to tax officials
24 only.

25 Sec. 2. Section 77-3512, Revised Statutes Supplement,
26 1998, is amended to read:

27 77-3512. It shall be the duty of each owner who applies
28 for the homestead exemption provided in sections 77-3507 to 77-3509

1 to file an application therefor with the county assessor of the
2 county in which the homestead is located after February 1 ~~January~~
3 ~~17, 1997, and April 1 in subsequent years~~ and on or before June 30
4 of each year. Failure to do so shall constitute a waiver of the
5 exemption for that year, except that the county board of the county
6 in which the homestead is located may, by majority vote, extend the
7 deadline to on or before July 20 of each year. An extension shall
8 not be granted to an applicant who received an extension in the
9 immediately preceding year.

10 Sec. 3. Original sections 77-3510 and 77-3512, Revised
11 Statutes Supplement, 1998, are repealed.